



PHILIP MORRIS

U.S.A.

RESEARCH CENTER: P.O. BOX 26583, RICHMOND, VIRGINIA 23261-6583 TELEPHONE (804) 274-2000

August 28, 2001

Harada and Associates
8-10-8 Sumiyoshi Yamate, Seriyama
Higashinada-ku, Kobe
Japan

Re: Agreement for Independent Contractor Services between Harada and Associates
and Philip Morris Inc.

Dear Doctor Harada:

I enclose two originals of the above mentioned Research Agreement. If the Agreement is acceptable, please sign both originals and return one to me. I apologize for the time it took to have this Agreement prepared and proposed to you. I look forward to work with you under this Agreement.

If you have any questions, please feel free to call me at US-804-274-4839

Sincerely,

Roger Walk
Director Human Studies

Enclosures (2)

MARLBORO BASIC VIRGINIA SLIMS MERIT BENSON & HEDGES CAMBRIDGE PARLIAMENT ALPINE

PM3001181137